Case 1:08-cv-04379-MGC Document 7 Filed 07/16/2008 Page 1 of 1

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

THE UNITED STATES OF AMERICA, for the use and Index No: 08 CIV 4379 (MGC) benefit of J.P.R. Mechanical, Inc.,

Plaintiff,

RULE 7.1 DISCLOSURE STATEMENT

-against-

HUMPHREYS & HARDING, INC. and LIBERTY MUTUAL INSURANCE COMPANY, as surety,

Defendants.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for defendants, HUMPHREYS & HARDING, INC. ("H&H") and LIBERTY MUTUAL INSURANCE COMPANY ("Liberty Mutual"), certifies to wit:

- a. Defendant H&H is neither a publicly held corporation nor a subsidiary of a parent corporation; and
- b. No publicly held corporation owns 10% or more of defendant Liberty Mutual's stock and its parent corporation is Liberty Mutual Group, Inc.

Dated: New York, New York July 15, 2008

PECKAR & ABRAMSON, P.C.

Howard M. Rosen, Esq. (HR9443) Jeffrey R. Escobar, Esq. (JE9406)

Attorneys for Defendants

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